

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 3059 - HB 3309**

March 30, 2012

**SUMMARY OF BILL:** Removes the authority of clerks and masters of chancery courts, county clerks, clerks of the probate, criminal, circuit, and special courts, county trustees, register of deeds, general sessions court clerks, juvenile court clerks, and sheriffs to accept payment for special services as trustee or receiver and payment for special services as special commissioner.

**ESTIMATED FISCAL IMPACT:**

**Increase Local Revenue - \$1,049,200/Permissive**

**Assumptions:**

- According to the Comptroller of the Treasury, information derived from audits conducted of 89 counties indicates there has been approximately \$3,200,000 in special commissioner fees paid to officials over the last five years, or approximately \$640,000 per year. This amount, distributed over 89 counties, equals \$7,191 per county.
- The following counties are not audited by the Comptroller of the Treasury: Shelby Davidson, Knox, Hamilton, McMinn, and Washington. These six counties contain roughly 39 percent of the state's total population.
- Adjusting for the population of the six counties not audited by the Comptroller, the state-wide collection of special commissioner fees is estimated to be approximately \$1,049,180 (\$640,000/ 61.0%) annually.
- This amount will no longer be provided as compensation to such county officials, but will become revenue to local governments.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

/jdb

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